

REGISTERED COMPANY NUMBER: 06247357 (England and Wales)

REGISTERED CHARITY Number: 1125093

Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 March 2025
For Friends of Ropner Park Limited

Friends of Ropner Park Limited

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For the Year Ended 31 March 2025

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Friends of Ropner Park Limited
Report of the Trustees
For the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and Administrative Details

Registered Company Number

06247357 (England and Wales)

Registered Charity Number

1125093

Registered Office

First Floor Suite
6 High Street
Sedgefield
Stockton on Tees
TS21 3AR

Trustees

V Nicholson
S Taylorson
S Parr
C Whiteside
G Whiteside
R Hasthorpe
W Mossom

Company Secretary

S Parr

Independent Examiner

Alan Brown & Co
First Floor Suite
6 High Street
Sedgefield
Stockton on Tees
TS21 3AR

Approved by order of the board of trustees on 9th July 2025 and signed on its behalf by:

S Taylorson – Chairman

Independent Examiners Report to the Trustees of
Friends of Ropner Park Limited

I report on the accounts for the year ended 31 March 2025 set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the charity commission (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
 - To keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - To prepare accounts which accord with accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) Have not been met; or
- (2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alan Brown & Co.
First Floor Suite
6 High Street
Sedgefield
Stockton on Tees
TS21 3AR

Friends of Ropner Park Limited

Statement of Financial Activities
For the Year Ended 31 March 2025

		<u>2025</u>	<u>2024</u>
		<u>Unrestricted</u>	<u>Unrestricted</u>
		<u>Funds</u>	<u>Funds</u>
INCOME AND ENDOWEMENTS FROM	<u>Note</u>	£	£
Donations and Legacies		11,951	3,311
Charitable Activities			
Grants		37,900	8,000
Other trading activities	2	308,902	290,305
Total		358,753	301,616
 EXPENDITURE ON			
Raising Funds		308,548	281,001
Other		28,331	25,999
Total		336,879	307,000
 NET INCOME		21,874	(5,384)
 RECONCILIATION OF FUNDS			
Total funds brought forward		89,902	68,028
 TOTAL FUNDS CARRIED FORWARD		89,902	68,028

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Friends of Ropner Park Limited

Balance Sheet
At 31 March 2025

		<u>2025</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2024</u> <u>Unrestricted</u> <u>Funds</u> £
FIXED ASSETS	<u>Note</u>		
Tangible assets	7	15,420	16,900
 CURRENT ASSETS			
Stocks	8	5,218	4,377
Cash at bank and in hand		85,239	62,351
		<hr/> 90,457	<hr/> 66,728
 CREDITORS			
Amounts due falling within one year	9	(15,975)	(15,600)
 NET CURRENT ASSETS		<hr/> 74,482	<hr/> 51,128
 TOTAL ASSETS LESS CURRENT LIABILITIES		89,902	68,028
 NET ASSETS		<hr/> 89,902	<hr/> 68,028
 FUNDS			
Unrestricted Funds	10	89,902	68,028
 TOTAL FUNDS		<hr/> 89,902	<hr/> 68,028

Friends of Ropner Park Limited

Balance Sheet continued

At 31 March 2025

The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 9th July 2025 and were signed on its behalf by:

S Taylorson - Trustee

C Whiteside – Trustee

V Nicholson – Trustee

Friends of Ropner Park Limited

Notes to the Financial Statements
For the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015); Financial Reporting Standard 102 'The financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost conversion.

Income

All income recognized in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

Equipment	- 25% Reducing Balance
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Stocks

Stocks are valued at the lower of cost and net realizable value, after making due allowances for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Friends of Ropner Park Limited

Notes to the Financial Statements Continued
For the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	<u>2025</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Unrestricted</u>
	<u>Funds</u>	<u>Funds</u>
	£	£
Event Income	8,840	11,485
Café Takings	300,062	278,819
	<u>308,902</u>	<u>290,305</u>

3. Net Income / (Expenditure)

Net income / (expenditure) is stated after charging / (crediting)

	<u>2025</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Unrestricted</u>
	<u>Funds</u>	<u>Funds</u>
	£	£
Accountancy	1,650	1,600
Bookkeeping	1,550	1,300
Depreciation – owned assets	<u>5,140</u>	<u>5,633</u>

4. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees Expenses

There were no trustees expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. Staff Costs

The average monthly employees during the year was as follows:

	<u>2025</u>	<u>2024</u>
Average Number of Staff within the year	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000

Friends of Ropner Park Limited
Notes to the Financial Statements Continued
For the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £
INCOME AND ENDOWMENTS FROM	
Donations and Legacies	11,951
Charitable Activities	
Grants	37,900
Other Trading Activities	308,902
Total	<hr/> 358,753
EXPENDITURE ON	
Raising Funds	308,548
Other	28,331
Total	<hr/> 336,879
NET INCOME	<hr/> 21,874
RECONCILIATION OF FUNDS	
Total funds brought forward	68,028
TOTAL FUNDS CARRIED FORWARD	<hr/> <hr/> 89,902

7. TANGIBLE FIXED ASSETS

	Equipment £	Computer Equipment £	Totals £
COST			
At 1 April 2024	56,509	2,163	58,672
Additions	3,660	-	3,660
At 31 March 2025	<hr/> 60,169	<hr/> 2,163	<hr/> 62,332
DEPRECIATION			
At 1 April 2024	40,502	1,270	41,772
Charge for Year	4,917	223	5,140
At 31 March 2025	<hr/> 45,419	<hr/> 1,493	<hr/> 46,912
NET BOOK VALUE			
At 31 March 2025	<hr/> 14,750	<hr/> 670	<hr/> 15,420
At 31 March 2024	<hr/> 16,007	<hr/> 893	<hr/> 16,900

Friends of Ropner Park Limited
Notes to the Financial Statements Continued
For the Year Ended 31 March 2025

8. Stocks

	2025	2024
	£	£
Stocks	5,218	4,377

9. Creditors

	2025	2024
	£	£
Social Security and Other Taxes	947	2,005
VAT	11,828	10,695
Accrued Expenses	3,200	2,900
	<u>15,975</u>	<u>15,600</u>

10. MOVEMENTS IN FUNDS

	At 1.4.24	Net Movement in Funds	At 31.3.25
	£	£	£
Unrestricted Funds			
General Fund	68,028	21,874	89,902
TOTAL FUNDS	<u>68,028</u>	<u>21,874</u>	<u>89,902</u>

Net movement in funds, included in above are as follows:

	Incoming Resources £	Resources Expanded £	Movement in Funds £
Unrestricted Funds			
General Fund	358,753	336,879	21,874
TOTAL FUNDS	<u>358,753</u>	<u>336,879</u>	<u>21,874</u>

11. PENSION COMMITMENTS

The organization does operate a pension scheme.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the Year Ended 31 March 2025.

Friends of Ropner Park Limited
Detailed Statement of Financial Activities
For the Year Ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	10,050	1,536
Subscriptions	1,901	1,775
	<hr/> 11,951	<hr/> 3,311
Other Trading Activities		
Event Income	8,840	11,485
Café Takings	300,062	278,820
	<hr/> 308,902	<hr/> 290,305
Charitable Activities		
Grants	37,900	8,000
Total Incoming Resources	<hr/> 358,753	<hr/> 301,616
Expenditure		
Other Trading Activities		
Opening Stock	4,377	9,000
Purchases	114,744	107,264
Event Expenses	32,664	22,628
Wages	161,323	145,900
Pensions	658	586
Closing Stock	(5,218)	(4,377)
	<hr/> 308,548	<hr/> 281,001
Support Costs		
Finance		
Bank and Credit Card Charges	5,207	6,147
Other		
Insurance	556	529
Telephone	756	524
Postage and Stationery	1,595	1,333
Sundries	6,770	4,701
Professional Fees	775	-
Repairs and Renewals	4,332	4,232
Depreciation of Equipment	5,140	5,633
	<hr/> 25,131	<hr/> 23,099
Government Costs		
Accountancy and Bookkeeping Charges	3,200	2,900
Total Resources Expanded	<hr/> 336,879	<hr/> 307,000
Net Surplus / (Deficit)	<hr/> <hr/> 21,874	<hr/> <hr/> (5,384)